

**Community Health Services Grant
Municipality of Anchorage
Department of Health and Social Services – Program 7**

I. PROGRAM OBJECTIVES

The objective of this program is to provide generalized community health nursing services in the Municipality of Anchorage to persons of all ages in order to promote health and prevent and/or control communicable diseases.

II. PROGRAM PROCEDURES

The Legislature appropriates State funds to the Department of Health and Social Services, Division of Public Health as a designated grant to the Municipality of Anchorage for nursing services. Federal funds for TB, STD, and IAP are also awarded.

III. COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES

A. TYPES OF SERVICES ALLOWED OR UNALLOWED

Compliance Requirement

Grant funds are to be used to provide the following services:

1. Communicable disease control;
2. Tuberculosis control;
3. Immunizations;
4. Child screening for handicapping conditions;
5. Health assessment and guidance to WIC participants and other high risk children;
6. Adult screening for hypertension;
7. Home visits for disease prevention or intervention;
8. Health education to groups and;

Suggested Audit Procedures

Review:

1. Final Notification of Grant Award (NGA) including all conditions;
2. Grant/Contract revisions and related transmittal letters;
3. Licenses, certifications, approvals, status of private nonprofit corporation if applicable;
4. Budget documents including final revised budget and budget narrative; and

Test financial and related records to determine that funds are expended were for purposes specified in the grant.

Compliance Requirement

Costs allowed or unallowed under this program are determined by grant regulations 7 AAC 78 as well as budget document and special conditions.

Suggested Audit Procedures

- Review Department of Health and Social Services' grant regulations 7 AAC 78 and budget documents;
- Test financial and related records to determine the appropriateness of costs per 7 AAC 78;
- Determine whether expenditures are within the budget limits prescribed by 7 AAC 78.260(e)(1); and
- Review administrative costs to determine compliance.

B. ELIGIBILITY

Compliance Requirement

The auditor is not expected to verify eligibility.

C. MATCHING LEVEL OF EFFORT, AND/OR EARMARKING REQUIREMENTS

There are no matching or level of effort requirements.

D. REPORTING REQUIREMENTS

Compliance Requirement

The agency must submit quarterly activity and expenditure reports by program no later than fifteen days after the close of each quarter.

Suggested Audit Procedures

- Confirm if such reports are being filed timely;
- That reported revenues and expenditures agree with the agency's general ledger; and
- That expenditures are within the budget limits or contract provisions.

Compliance Requirement

Agency audited financial statements must present a statement of revenue and expenditures for each state grant. Such statements must show, for each state fiscal year grant, the final approved budget by line item category, actual revenues and expenditures and variance between budgeted and actual revenues and expenditures. Disallowed or questioned costs must be clearly disclosed.

Suggested Audit Procedure

- Review audited financial statements for compliance with above.

Compliance Requirement

The agency must clearly show on their audited financial statement any outstanding liability to the state as payable to the state. This includes unspent grant funds or disallowed costs.

Suggested Audit Procedures

- Determine whether or not the agency has any outstanding liability to the state; and
- Review audited financial statements to ensure proper presentation.

E. SPECIAL TESTS AND PROVISIONS

Compliance Requirement

The agency must act upon recommendations made by program site review.

Suggested Audit Procedures

- Obtain copy of program site review;
- Determine if recommendations in the site review are being implemented.

Modified 5/01